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FINAL THESIS REPORT

**EXPORT GUIDELINES TO THE RUSSIAN FEDERATION:
RISKS AND TECHNICAL OBSTACLES**
Case study: Nokian Tyres Plc.

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Degree Programme in International Business
November 2009
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TAMPERE 2009



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Study Programme(s):	International Business
Title of Thesis	Export guidelines to the Russian Federation: risks and technical obstacles. Case study: Nokian Tyres Plc.
Month and Year	November, 2009
Supervisor:	Markku Lampi
Pages 47	

ABSTRACT

The Final Thesis can be perceived as a result of theoretical and empirical analysis of the export operations to the Russian Federation on the Nokian Tyres Plc. case study. The aim of the research was to compile the guidelines on the export operations to the Russian Federation, and particularly, to pay close attention to the risks (logistics, legislation, payment transactions risks and other possible risks) and technical obstacles (certification, customs-related procedures). The guidelines may be used by the companies interested in the above-mentioned issues as well as by the general public.

In order to reach the aim, the author has conducted multisided research of different published articles as well as eSources on the issue in question. Moreover, the author has been directly involved in the export operations when having the practical training at Nokian Tyres Plc. Thus, the first-hand experience has been utilized when writing on the issue.

Having conducted the research, the author makes no representation that the obstacles will be totally abolished and risks eliminated. Thus, the exporter is recommended to use possible preventive methods, such as contracts, insurances, and possibly utilize the professional brokerage help to be a company's interests' representative in the customs.

Key words:	Russian Federation Risks	Export Certification	Customs
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1. Introduction

“International trade transactions relate to the exportation of goods or services from one country to another, which is the importing country. These transactions are referred as export transactions”.¹

Export can be defined as a form of business with a high-risk profile. Before starting any export operations, a company must investigate all the aspects of the possible risks. Regarding any export transactions to the Russian Federation, such risks as logistics, legislative, political and some other risks are to be understood and analyzed.

Along with the above-mentioned risks, export to the Russian Federation (later RF or Russia) highly predetermines other obstacles such as fiscal obstacles (custom duties and taxes which are quite high) and technical obstacles (border formalities, standardization and certification).² In this research the technical obstacles will be given a precise analysis.

Russian border procedures are complicated and precise. For instance, a set of different documents is to be always produced to the customs officials. If some data is missing, the truck is stopped on the border until all the needed papers are produced etc.

Both certification and standardization predetermine a set of needed documentation to be applied as well, and normally take a considerable amount of time. As a result, deliveries are suspended until the certificate/certificates of conformity are issued.

Other unpredictable occurrences may become problems during the customs clearance when the goods are physically situated in the customs terminal in RF. The most common problems include: unpredictable changes in legislation, administrative/official circumlocution etc. These factors result in unexpected payments for the warehousing the goods in the customs terminal.

¹ Lehtinen T.: Kansainvälisen kaupan liikesopimus ja remburssi. 2006. p.35

² Venäjän tavarakaupan esteiden selvittäminen, 27/2003.

http://www.vm.fi/vm/fi/04_julkaisut_ja_asiakirjat/01_julkaisut/075_verotus/58957/58964_fi.pdf

Retrieved 15.09.2009

To eliminate some problems regarding customs clearance procedures, it is highly recommended to use a professional customs broker that will play role of a mediator between the customs and the consignor/consignee.

1.1. Purpose of the Final Thesis

The Final Thesis was conducted to pursue the aim of writing a special guidebook for the companies beginning their export to the RF, for the ones who would like to understand the “skeleton” of the export procedures particularly to the RF.

The author’s aim is to concentrate on the risks and technical obstacles when exporting to the RF. In other words, this Final Thesis may be considered as a basic guidebook for the beginners in the export operations to the RF. The guidebook is based on the case study of the Nokian Renkaat Oyj company (in English – Nokian Tyres Plc.)

As a matter of fact, there is a very limited amount of the guidelines that will give the basic overview of the procedures and obstacles connected with the export operations to the RF. In this sense the author finds this research to be useful for the reader interested in this particular sphere.

1.2. Research methods

One of the main research methods used in this Final Thesis is secondary data.

The sources of secondary data used in the Final Thesis include official government sources (e.g. information used from the web-page of the Russian State Standards of Goststandart, www.gost.ru), legal acts (e.g. legal acts of the RF on the Foreign trade), international sources (e.g. www.worldbank.org on the key problems of the key problems of the Russian customs) and general business sources (e.g. <http://www.economywatch.com> on the risks related to the export).

In addition to that, the author of the Final Thesis was working and had the practical training in the company in question for 7 months on the position connected with the

export formalities to the RF and, thus, utilizes the first-hand experience gained during the period of work in the company and applies it to the guidelines on export to the RF.

1.3. Structure of the research

The research is divided into 6 chapters excluding introduction.

The second chapter overviews the risks that may arise when exporting to the RF, and suggests possible ways to manage them, if applicable.

The third chapter includes the description of the client company and its export transactions to the RF.

The fourth chapter reviews GOST-R certification and sanitary-epidemiological certification and its role for the export operations.

The fifth chapter reviews the customs procedures/customs formalities for the export transactions: customs border procedures, customs clearance and key problems regarding the customs procedures in the RF.

The sixth chapter analyzes the role of the customs broker as a mediator between different parties, and the effectiveness of its work.

The seventh chapter (Conclusion and recommendations) is a summary of the above-mentioned chapters and pointing out recommendations for better practices.

The author of this Final Thesis represents that it was hardly possible to divide the research into pure theoretical and practical parts. Thus, both aspects are interconnected with each other construing the integral work.

2. Export related risks

Before starting any export transaction, the exporter needs to identify the risks related to the export to the RF. Having listed all the possible risks, it is recommended to analyze the ways of managing them. The list of these risks and suggested ways of managing these risks are to be covered below.

Risks that may arise when exporting to the RF are as follows:

a. Logistics risks

- Safety of the goods during the transportation;
- Risks of the goods' non-delivery to the final destination

Thus, the company intending to export goods to the RF must clearly understand all the logistics processes.

In order to avoid unnecessary costs and additional risks, it is highly recommended to investigate the contract of carriage, or transportation agreement, with the particular Russian transportation company (it should be noted that at the moment the Russian transportation companies are widely by Finnish exporters used due to the lower prices for the transportation services), to check the terminology and possible misinterpretation of legal terms.

The most important points to be defined and carefully checked here are as follows:

- **Carrier's obligations** (exporter should bear in mind that it is highly recommended to clearly word all the Carrier's obligations).

Example:

Carrier's obligations include but not limited to providing the Customer with transport

vehicles that are in conformity with the standards of the Convention for International transportation of cargoes by road transport. Carrier shall provide trucks in suitable condition for the cargo transportation and check the documents' correctness according to the CMR-, ADR- (Accord Dangereuses Route) and TIR- Convention.

- **Payments** (normally, the payments are to be effected after receiving original stamped CMR from the Carrier).
- **Liabilities** (this is a point of the extreme importance to the exporter. The recommendation for the exporter is to allocate the Carrier's liability as liability for loss of damage to any property transported under the agreement at the time the property is loaded upon the Carrier's transport and until the property is delivered to the consignee at the destination point).
- **Jurisdiction** (it is recommended to underline that the Finnish laws will prevail if any dispute will arise, since it gives more protection to the Finnish exporter. Otherwise, it is likely that the Russian transportation company will take the case to the court of the RF).

Example:

This Agreement/Contract (and any dispute, controversy, proceedings or claim of whatever nature arising out or in any way relating to this Agreement) shall be governed by and construed in accordance with Finnish law, excluding its choice of law provisions.

As a practical matter, many Russian transportation companies have their draft version of the transportation agreement/contract of carriage that will be offered to the Finnish party. The Finnish exporter needs to investigate the text and its linguistics and make all the needed amendments and additions to that.

b. Legislation risks

- Current legislation of the country in question and possible new decrees and laws coming into force

Every company-exporter should be aware of the fact that sooner or later it will face the legislation of the country in question. It is therefore vital to draft the foreign trade contract in cooperation with the legal firm that is an expert in the RF legislation (since there are some tricks to use that may lead to the problematic situations that are hardly possible to solve), so that the interests of the exporter are maximally secured through the contract.

The exporter should carefully check the juridical position of the person signing the contract on behalf of the importer. Normally, there are two possible ways: either it can be the company's chief executive who acts on the basis of the company's Charter and does not need any extra permissions, or the employee of the company, who is granted the right to sign up the contract by the power of attorney. Thus, it is recommended to ask for the copy of such power of attorney in order to make it sure that particular person is granted to sign the official documents on behalf of the company, and secondly, to make sure that the power of attorney has not been terminated etc.

Moreover, the exporter should pay close attention to the use of Incoterms in the contract. It is mistaken to conclude that if all the basic delivery conditions are mentioned in the contract according to Incoterms, all the other issues regarding the price of the goods, delivery costs, risk profiles, the ownership transfer do not require special interpretations. It should be underlined that Incoterms is only a code of the norms of the business practice, but not the consolidated statutes that oblige the parties of the contract to observe all the norms without any possible deviations. For the Russian companies the reference of the particular Incoterms term in the foreign trade contract and cargo customs declaration (in Russian - ГТД) has a binding effect since

without fulfillment of the above-mentioned rule, it is hardly possible to custom clear the goods. In case if there is a direct reference to the Incoterms in the contract (that makes it a legal document), both parties have the right to make amendments, add or change some provisions of the article on the delivery terms.

Particularly, the exporter should define the jurisdiction of the contract and dispute-settlement procedure. Here it would be recommended to identify, that the contract is to be governed and construed in accordance with the laws of Finland without reference to the principles of conflict of laws.

As far as dispute-settlement procedure is concerned, the arbitration would be considered as the most effective out-of-court method to settle commercial disputes through a binding decision. Thus, the arbitration clause is to be added into the contract.

Example:

All disputes arising out of or in connection with the present contract shall be finally settled under the Rules of Arbitration of the International Chamber of Commerce of Finland by one or more arbitrators appointed in accordance with the said Rules.

To sum up, a properly drafted contract may provide protection against breaches of the contract and its negligence by allocating the liabilities with possible exceptions, if needed, and specifying possible risks (such as force majeure, risks of non-delivery, etc.) and ways to eliminate the risks (e.g., arbitration clause as a way to solve disputes).

Surely, it is quite impossible to manage the situation if a new law or decree regarding particular goods etc. has come into force after the goods have been physically delivered to the customs terminal. In such situations professional help of the customs broker is required.

c. Payments transactions risks

- Risks of receiving the money: a bank's lack of ability to honor its responsibilities;
- Risks of paying the money: a buyer's failure pertaining to payment due to financial limitations³

Normally, in order to cover this type of risks the bank insurance is to be issued in case the payment is made after customs clearance, for instance.⁴

According to the Nokian Tyres Plc.'s financial bulletin 2008, Russian receivables account for around half of the Nokian Tyres Group's total receivables. Special attention has been drawn to securing customer payments.⁵

d. Other risks:

- Risks on the exchange rates – at the moment due to the financial crisis, the companies have lost the financial resources since the Russian rouble has depreciated. For example, increased prices for their goods in order to cover changes in exchange rates.

”Net financial items contain expenses of EUR 44.0 million (EUR -3.1 million) resulting from exchange rate differences. EUR 34 million of these came from the parent company's USD-denominated loan receivable from the Ukrainian subsidiary. The non-liquidity in the rouble derivative market in December resulted in exchange rate losses of EUR 7.9 million due to the open rouble position.⁶” – states the financial report of the Nokian Tyres Plc. on the October-December 2008 results.

³ Risks in international trade.

<http://www.economywatch.com/international-trade/risks.html>. Retrieved 05.08.2009

⁴ Venäjän kaupan maksuliikeopas. 1996. p. 54

⁵ NOKIAN TYRES PLC FINANCIAL STATEMENTS BULLETIN 2008
http://www.nokiantyres.com/files/nokiantyres/Osavuositiedot_eng/tulos_2008_englanti.pdf
 Retrieved 15.09.2009

⁶ NOKIAN TYRES PLC FINANCIAL STATEMENTS BULLETIN 2008

- Political risks (such as risk of non- renewal of import and exports licenses, risk of the imposition of an import ban after the delivery of the goods, trade embargos etc.).

Obviously, these kinds of risks are quite difficult to manage or predict in advance, therefore, it is extremely difficult to use early risk avoidance techniques.

A good example can be drawn from the jewelry industry. In 2009 the new presidential decree came into force banning the use of the tolling technique in the production of the jewelry. According to Valery Radashevich, the president of the Jewelers' Union of Russia, tolling was allowed in Russia in 2004. But starting from the 1st of April 2008 all the permissions given to the jewelry producers were terminated by the Federal Customs Service. As a result, companies needed to pay additional customs duties (around 20%) and VAT (18%) on the goods imported to the RF earlier. Thus, the companies had only one way out – start legal actions, namely, court disputes.⁷

- Inclination to corrupt business associates⁸ – more information can be found in the chapter 5.

Moreover, export entails cultural, linguistic differences meaning that a larger variety of possible risks may occur: the goods run a higher risk of being damaged or stolen; the procedures involve more paperwork, thus, increasing the probability of making errors.⁹

http://www.nokiantyres.com/files/nokiantyres/Osavuosikatsaukset_eng/tulos_2008_englanti.pdf
Retrieved 15.09.2009

⁷ Mass media: "Altyn's" case has started from the sledges and counterfeited seal / СМИ: дело "Алтына" началось с саней и поддельного клейма.

<http://www.newsru.com/russia/08oct2009/altynsani.html>, Retrieved 08.10.2009

⁸ Risks in international trade.

<http://www.economywatch.com/international-trade/risks.html>. Retrieved 05.08.2009

⁹ Risks in international commerce.

http://www.bygalicia.eu/en/keys_to_internationalisation/risk_management_insurance/risks_in_international_commerce/. Retrieved 06.09.2009

3. Nokian Tyres Plc.: description of the company

Nokian Tyres Plc. is the largest tyre manufacturer in the Nordic countries. The company develops and manufactures summer and winter tyres for cars and tires for a range of heavy machinery. Nokian Tyres runs the Vianor tire chain with over 360 outlets across Finland, Sweden, Norway, Estonia, Latvia, Lithuania, Russia, Ukraine, Kazakhstan, Switzerland and the US. The company has two factories, one in the town of Nokia in Finland and the other one in Vsevolozhsk, Russia. The Russian factory is a new-brand factory, the operations started in the summer 2005. At the moment the plant has six lines running in three shifts. The seventh line has been installed but due to the lower demand is not operating at the moment.¹⁰

Figure 1. Nokian Tyres Plc.'s own production factories.



Source: slides of Nokian Tyres Plc. from the company's web-page

Certain products are produced as contract manufacturing in other tyre manufacturers' factories for example in the USA, Indonesia, Slovakia and China. Nokian Tyres has its own sales companies in Sweden, Norway, Germany, Switzerland, Czech Republic, Russia and the USA.¹¹

¹⁰ NOKIAN TYRES PLC FINANCIAL STATEMENTS BULLETIN 2008
http://www.nokiantyres.com/files/nokiantyres/Osavuositiedot_eng/tulos_2008_englanti.pdf
 . Retrieved 15.09.2009

¹¹ Nokian Tyres Plc. web-page, <http://www.nokiantires.com/about-us> . Retrieved 12.05.2009

Logistics operations of the whole Group including inbound and outbound logistics operations are constantly being developed. In 2002 the company opened a new logistics center in Nokia, Finland, in order to optimize the logistics processes involved.

3.1. Nokian Tyres Plc.'s export operations to the RF

The author will mainly concentrate on the export of the raw materials from Nokia, Finland, to the Vsevolozhsk plant, Russia.

Export process include technical formalities (such as certification), transportation, and customs formalities (customs clearance).

a. Technical formalities – certification

The company delivers a wide variety of different raw materials, such as chemicals, rubber, carbonates etc. and as a result quite often faces the necessity to apply for the certificates of conformity or sanitary-epidemiological certificates. Without such certificates it will be impossible to cross the Finnish-Russian border and to customs clear the goods. The brokerage company plays a very important role here, since the customs broker consults on the necessity of such certificates and gives a professional help on their acquirement.

In addition to that, the exporter should be aware of the whole certification process in order to understand its procedures and meaning for the export operations (more detailed information on the certification can be found in chapter 4).

b. Logistics processes: transportation

The company is widely cooperating with the Russian transportation companies regarding the shipment of the deliveries from Finland to the Vsevolozhsk plant.

It should be noted, that before signing up the transportation agreement/contract of

carriage, the company always examines the most important issues of it, especially possibility to claim against the transportation company in case of goods non-delivery, loss or damage.

After all the legal issues are set in order, the cooperation can be started. Normally, the trucks are to be ordered in advance, depending on the needs of the company.

After the trucks have been ordered and arrived to the loading point, the loading can begin. The most important issue to be remembered when loading is that the weight on first axis should be in accordance with the norms of the RF. It should be noted that these norms are quite different from the ones accepted in EU.¹²

Quite often in case any loading problems arise (the way the goods are loaded etc.), it is recommended to get in contact with the transportation company and explain the situation. It has been noticed that some problems may occur due to the miscommunication between the warehouse personnel and the drivers, since many Russian drivers don't speak English.

After the truck has been loaded, the company's warehouse informs the person in charge of the export documentation on the net and gross weight of the shipment, any markings etc. After the documents have been set in order and sent to the forwarding company (it should be noted that the information on TIR number, border-crossing point and the address of the carrier should be sent in advance to the forwarding company, since the system of advanced declaration has been introduced. Normally, the contact person of the transportation company submits the data on TIR etc. in advance), the truck arrives to the Finnish customs point to go through the customs formalities. The forwarding company normally renders professional help on these procedures. If no problems arise, the driver receives the needed documents from the forwarding company, goes through the Finnish customs point and continues its way to

¹² Ruohonen K.: Venäjän kehittyvä jakelujärjestelmä – elintravikkeiden ja kulutustavaroiden vienti ja jakelu Venäjän kaupassa. 1999. p.61

the Finnish – Russian border. The detailed information on the crossing the Finnish – Russian border is given in the chapter 5.

In a situation when some mistake has been made in the export documentation and as a result the truck has been stopped on the border, the person in charge should contact the representative of the transportation company and send by fax or email the corrected papers and the official letter explaining the reason of the mistake. The contact person of the transportation company will forward the documents to the customs point on the border.

c. Customs formalities: customs clearance

After the truck has crossed the Finnish-Russian border, it continues its way to the customs terminal. When the truck arrives to the customs terminal, the needed set of documents has been prepared for the customs by the customs broker, since the advanced customs clearance is practiced, meaning that the customs broker (additional information on that issue can be found in chapter 6) receives all the necessary export documents in advance and prepares the cargo customs declaration (in Russian – ГТД).

In case no problems arise, the driver gets the permission to unload the goods. More information on the customs clearance can be found in chapter 5.

4. Certification

The documents that accompany the goods have almost the same importance as the physical goods. Correct documentation will optimize the company's export performance since the customer receives the goods in a reasonable period of time, and as a result the exporter receives payment on time

Goods certification is the confirmation procedure of goods' conformity with the identified norms when an independent organization proves in a written form that the goods comply with such norms.

The current authority to handle standardization, metrology and certification in the RF is the Federal Agency on Technical Regulating and Metrology.

Currently the mandatory certification is carried out within certification systems.

There are around 200 certification systems (about 20 of them are mandatory, others – voluntary) in the Russian Federation.

The most important are:

1. GOST-R certification system
2. Sanitary-epidemiological certification
3. Fire safety certification etc.

4.1. GOST-R: mandatory and voluntary certification

GOST- R certification system incorporates more than 1.100 certification bodies and about 2.500 test laboratories¹³. The GOST-R certification system has its own forms of conformity certificates and conformity marks.

¹³ Mandatory Conformity Assurance from the web page of the Russian State Standards of Goststandart., www.gost.ru. Retrieved 10.08.2009

The GOST – R Certificate of Conformity is a document that certifies that the goods to be imported conform to GOST standards (Russian State Standards of Goststandart, www.gost.ru).

GOST-R Certificate of Conformity is to be obtained from the organization that is authorized by the Agency.

The Certificate normally accompanies the goods and is presented to the Russian customs at the point of entry. In case the Certificate is missing, the goods can be impounded incurring demurrages and storage charges.¹⁴

List of products subject to mandatory certification is established in RF Government Decree № 1013 as of August 13, 1997 (with modifications and supplements) “On approval of List of goods subject to mandatory certification, and the List of work and services subject to mandatory certification”.¹⁵

Normally, the necessity of such certification is based on the HS (customs code) of the product. For instance, listed goods include energy, gasoline, metal products etc.

The certified products are marked by the registered **GOST - R sign** – Mark of Conformity that clearly demonstrates product compliance to the applicable Russian standards. The Mark consists of a sign standing for the GOST R certification system combined with the Certification Body registration number (e.g. CH01 and АИ01).¹⁶

¹⁴ Russia Business Guide, UK trade and investment, p.53.
https://www.uktradeinvest.gov.uk/ukti/fileDownload/PDF_Russia_Business_Guide.pdf?cid=431788

¹⁵ Mandatory certification. http://www.all-certification.ru/gostr_obligatory.html. Retrieved 10.08.2009

¹⁶ GOST-R Certificate of Conformity.
http://www.gost.sgs.com/gost_r_certificate_of_conformity_gost#002. Retrieved 08.08.2009

Figure 2. Mandatory GOST-R mark of conformity



Source: GOST-R Certificate of Conformity

http://www.gost.sgs.com/gost_r_certificate_of_conformity_gost#002

Retrieved 10.10.2009

An example of the GOST-R certificate can be found in Appendix 1.

A certificate obtained through the mandatory certification system is yellow-colored.

It is highly recommended to get the consultation from the professional on the certification processes.

Certification procedure for products certification in the RF is established in “The Procedure of products certification in the Russian Federation” (with modifications and supplements). This document describes the sequence of work fulfilled by the participants of certification.

A. An applicant:

- Fills in the application on the conducting of the certification;
- Submits the sample and technical documentation on the goods;
- Submits the payment for the rendered certification services.
- Appendixes to be attached:
- Possible guarantees on the goods to be certified;
- Copies of the certificates issued by the authorized bodies in the country of origin, if applied;
- Sanitary-epidemiological certificates if applicable etc.;
- Normative and technical documentation.

B. Certification authority:

- Analyzes the application during 2 weeks and makes a decision on possible certification;
- Selects samples to be certified or entrusts the other competent and authorized organization to do that.

C. Laboratory:

- Selects needed samples;
- Carries out tests;
- Issues a protocol on the tests results.

D. Certification authority:

- Checks the conformity of the goods with the standards;
- Makes a decision whether to issue the certificate or not;
- If the decision is positive, issues the Certificate of Conformity;
- Inserts the information on the certificate into the system of the State Register of the Certification System GOST-R.

If all the documents have been approved and the certification body gives a positive answer, the Certificate of Conformity can be issued.

Voluntary Conformity Assurance is carried out in the form of the voluntary certification in case when the product (-s) is (-are) not included into the above-mentioned list, then an exporter can apply for the voluntary certification in order to obtain a certificate. The documents needed for such certification vary from different types of goods, country of goods origin, and quantity of the imported products/goods.

Voluntary certification is carried out on the initiative of an applicant, whenever it is a buyer or a seller, according to the conditions of an agreement between the applicant and a certification body with the purpose of establishing conformity to National Standards, organizations standards, voluntary certification systems, contractual

provisions.¹⁷

Figure 3. Voluntary GOST-R mark of conformity



Source: <http://www.matael.ru/> Retrieved 07.10.2009

The result of acquiring such a certificate may result in higher marketing competitiveness of the goods, since the certificate will show that the exporter/producer is confident in one's goods. Moreover, the exporter should bear in mind that quite often the Russian importer requires such certification as an essential condition of the contract.

An example of the voluntary certificate can be found in Appendix 2.

A certificate is blue - colored.

Types of certification schemes: single shipment and serial production

There are two types of the Certificates of Conformity depending on the annual export volume.

Single shipment certificates, or Consignment Certificate of Conformity

Such certificate is valid for the one particular consignment. This type of certificate can be issued under the condition that the exporter can give information on the importer or the customer by means of a contract or an invoice.

¹⁷ Voluntary Conformity Assurance. www.gost.ru Retrieved 15.09.2009

Certificates for serial production, or Serial Production Certificate of Conformity

Such certificates are issued when the company exports the goods constantly. The certificate validity period is from 12 months up to 3 years¹⁸.

4.2. Sanitary - epidemiological certification

Sanitary-epidemiological certificate proves that the goods comply with the identified hygiene norms and standards.¹⁹

Period of validity of the hygiene certificate varies from 1 month up to 5 years depending on the type of goods, application and the expert. The products that are subject to such certification are marked with the following Russian HS codes: 0210 / meat and products made out of meat; 0305 / different modifications of fish products; 0401 – 0406 / milk and milk products etc. in accordance with the instruction of the Ministry of Public Health and Social Development №776, 21.11.2005, “ On the sanitary-epidemiological expertise of the goods”.

An example of such a certificate can be found in **Appendix 3**.

Quite often a sanitary-epidemiological is a compulsory condition in order to obtain GOST-R certificate.

¹⁸ GOST- R Certificate of Conformity.

http://www.gost.sgs.com/gost_r_certificate_of_conformity_gost#002. Retrieved 08.08.2009

¹⁹ Sanitary-epidemiological certification. http://www.all-certification.ru/gostr_gigiena.html. Retrieved 10.08.2009

5. Customs formalities: border-crossing Finland-Russia

Border crossing as such can be time-consuming, stressful and causing extra costs for the companies.

According to Jouko Alaluusua's report "Border crossing issues: Finland-Russia" presented at the seminar on overcoming border-crossing obstacles that was held in Paris 5-6 March, 2009 (J.Alaluusua is a Ministerial Advisor of the Ministry of Transport and Communication, Finland), the truck needs to wait approximately 2 days in Finland, then on the border point and in the customs terminal waiting for customs clearance. As a result:

- Transport costs increase by at least 300 euros / drive;
- Total impact is more than 6 million euros a month affecting the price of the end product;
- The need for transport fleet increases by around 30-40%²⁰.

The processes of border crossing Finland-Russia include several steps.

Firstly, the truck needs to go through the Finnish service points.

Service points at the Finnish border include customs, pass check-up and vehicle inspection. The amount of such service points is much higher at the Russian border, including registration office, pass check-up, weighing point, customs office /Russian Transport Inspection Authority/, customs office/veterinarian, customs office/declaration, customs inspection and final examination point.²¹

The driver is obliged to produce all the required documentation to the customs officials both in the Finnish and Russian border. It should be taken into consideration

²⁰ Alaluusua J.: Border crossing issues: Finland- Russia. Seminar on overcoming border-crossing obstacles held in Paris 5-6 March, 2009.
<http://www.internationaltransportforum.org/Proceedings/Border2009/index.html>. Retrieved 07.10.2009

²¹ Tapaustutkimus kuljetuksista Suomen ja Venäjän rajan yli (FIRUCASE).
<http://www.tedim.com/default.asp?file=970> Retrieved 15.07.2009

that before crossing the Finland-Russia border, the driver needs to drive to the local customs, where TIR carnet is to be open and all the necessary export documentation is checked as well.

Russian service points include:

1. Registration point (in Finnish - Ilmoittautumispiste) – the driver gets a special form, where the data on the vehicle and the number of people in the vehicle should be marked. This paper needs to be produced at all the stages to all the points.
2. Passport check-up (in Finnish - Passintarkastus) – the official checks the passport, visa and stamps the checking form.
3. Weighing point (in Finnish - Punnitusasema) – the vehicle is weighed to check the weight on the first axis. In case the weight is higher than it is allowed, the goods need to be reloaded. Normally, some independent companies, that have their offices near the customs, execute this function. After checking-up, the driver receives a special form where all the data on the vehicle's weight is registered.
4. Russian Transport Inspection Authority – the driver produces the whole set of papers: personal documentation (passport, visa, driving license), documents concerning the vehicle (registration files, ADR-certificates, special permissions, graphic plotter disk) and the documentation on the goods, such as CMR, invoices, packing list, TIR carnet.
5. Customs office/Veterinarian checks up the documentation on those goods that are under special control, such as groceries.
6. Customs office/Declaration
7. Customs examination point checks all the seals that have been put on the vehicle and installs new ones, if needed. At this point the officials can also check the goods in the vehicle. The following documents are presented: TIR carnet, CMR, check-up form

with the data on the vehicle's weight. The stamp is normally set on the check-up form and the officials take the form with the weight results²².

At the final examination point the officials check that all the previous points have been gone through.

As it was mentioned before, the border crossing can become quite a problematic process causing many obstacles. Thus, a seminar on overcoming border-crossing obstacles was held in Paris 5-6 March 2009, where the most urgent and acute issues have been discussed.

In the report prepared by Peter Ranger it was mentioned that though the Russian side tries to solve the problem of the border crossing obstacles, quite often it has the slip side of the coin: "new and positive Border Crossing improvement initiatives are being undertaken continuously but there is a need to ensure that any new initiative is not followed by a new negative initiative as in the case of new Russian changes to Border Crossing management."²³

In the P.Ranger's article it was mentioned that the positive aspect of the changes entails that different customs points will work more effectively in order to exclude duplication of functions and to cut down the waiting times:

"The Positive Aspects initiative was for Russian to announce "Russia Cuts Red Tape at Border Crossings" where there were new Russian regulations, adopted by decree at the end of 2008, to open up major facilitation of cross border travel to Russia'. It was announced that there would be more efficient cooperation between the following Border Crossing Agencies: Border Guards, Customs, Veterinary, and Transport.

²² Tapaustutkimus kuljetuksista Suomen ja Venäjän rajan yli (FIRUCASE).
<http://www.tedim.com/default.asp?file=970> Retrieved 15.07.2009

²³ Ranger P.: ITF SURVEY ON BORDER CROSSING OBSTACLES SEMINAR
 BACKGROUND REPORT. Seminar on overcoming border-crossing obstacles held in Paris 5-6
 March, 2009. <http://www.internationaltransportforum.org/Proceedings/Border2009/index.html>
 Retrieved 06.10.2009

These Border Authorities are to cut lines and save time where the decree outlines and enhances coordination between the Border Guard service, the Customs, Sanitary and Veterinary Authorities, as well as Transport Authorities.

Among the proposals is the establishment of a multi-function single-window principle for the handling of travelers/freight. The new regulations are to facilitate the minimization of time spent on control procedures, as well as avoid duplication of functions”²⁴.

According to the same article, the negative aspect has become evident in a short period of time:

“The Negative Aspects followed within a very short time by the announcement of New Road Goods Vehicle Transit and Circulation Tariffs/Charges for the Russian Territory.

According to the article 45 of the Federal law from November 8, 2007 № 257 «On road transport and road transport activity in Russian Federation and on amendments to several regulations of the Russian Federation» and according to the decree of the Government of the Russian Federation from December 24, 2008 № 1007 «On charging of the road transport vehicles registered in the foreign countries traveling along the roads of the Russian Federation» the carriers from the EU have to pay the charge for the usage of the roads of the Russian Federation.

The charges have to be paid by freight road transport vehicles over 3,5 tons. The amount of the charges paid by foreign carriers for the use of the road infrastructure of the Russian Federation varies according to time spent by the vehicle on the territory of the Russian Federation...”²⁵

²⁴ Ranger P.: ITF SURVEY ON BORDER CROSSING OBSTACLES SEMINAR BACKGROUND REPORT. Seminar on overcoming border-crossing obstacles held in Paris 5-6 March, 2009. <http://www.internationaltransportforum.org/Proceedings/Border2009/index.html> Retrieved 06.10.2009

²⁵ Ranger P.: ITF SURVEY ON BORDER CROSSING OBSTACLES SEMINAR BACKGROUND REPORT. Seminar on overcoming border-crossing obstacles held in Paris 5-6 March, 2009. <http://www.internationaltransportforum.org/Proceedings/Border2009/index.html> Retrieved 06.10.2009

It would mean that the transit times at the border crossing points increases due to this initiative.

As far as the case company is concerned, there were no major problems regarding the border crossing except some cases.

One occurrence took place when the customs officials checked the truck due to the lack of the seal on the container. As a result, it was noticed that the marking on one of the goods was different from the one that was indicated in the invoice. As a matter of fact, there was no mistake in the invoice, but there were several different letters on the good: one was the marking and the other one was the internal mark of the Nokia plant. Thus, the truck needed to wait until the explanations had been given.

The other situation was connected with the excess weight on the first axis of the truck. The truck was stopped and thus all the communication was mainly through the driver and the transportation company, since the customs officials didn't provide any instructions how to act in such situation.

The Finnish and the Russian officials undertake attempts to make the border crossing less problematic. As it was mentioned in the P.Ranger's presentation "the Finnish border guards and customs have regular meetings with their Russian counterparts at all levels. The daily and weekly contacts have made it easier to solve acute situations together with familiar people".²⁶

5.1. Customs formalities: customs clearance

After the goods have been delivered to the customs terminal, customs clearance procedure can be started. Though, it should be remembered that advanced customs

²⁶ Seminar background report presentation: Survey of border crossing obstacles. Seminar on overcoming border-crossing obstacles held in Paris 5-6 March, 2009. Presented by Peter Ranger – Trade Facilitation Consultant.
<http://www.internationaltransportforum.org/Proceedings/Border2009/index.html> Retrieved 06.10.2009

clearance prior to the goods' arrival is widely used in order to make the whole process more efficient. Therefore, electronic versions of needed documents are to be submitted to the customs broker in advance before the goods arrival to the customs terminal.

In addition to that, the customs broker may notice some mistakes in the documentation and inform the exporter on that issue. Thus, the exporter will have some time to prepare all the needed explanations on the technical mistakes etc. in the form of an official letter. These letters are to be sent to the customs broker in the electronic form. It can eliminate possible delays in the customs clearance, since all the needed letters (e.g. letter on the mistake in the invoice etc.) will be drawn before the shipment arrives.

It is not that easy to define the timeframe for customs clearance, on average it takes around 1-5 days, in case the goods do not have any special regime or do not require any extra documentation. In order to eliminate unexpected delays, the exporter should pay extreme attention to the correctness of the export documentation in accordance with the terms of delivery, and apply for the needed certificates in advance and naturally, be aware of the whole export process of the to the RF.²⁷

In the case company, the customs clearance took from 1 to 2 days. Though once the customs clearance continued for 5 days since the shipment contained some chemicals, and the customs officials needed some extra documentation.

Acting parties in the customs clearance procedure are exporter, importer (consignee), customs officials, and customs broker.

The documents required from the exporter's side for customs clearance are clearly defined in the customs code of the RF:

²⁷ Suomalais-Venäläinen kauppakamari, Venäjän liiketominnan perusopas. 2009. p.87

1. A copy of the commercial contract with specifications and appendices (if applicable);

2. The original transport waybill (CMR).

CMR must include the following information:

- The exporter's (consignor's) and importer's (consignee's) names;
- Terms of delivery;
- The address and license number of the customs warehouse;
- The place of discharge if it is different from the delivery address;
- The Russian customs code.

3. The original commercial invoice.

Invoice must include the following information:

- The invoice and contract numbers and dates;
- The names of the seller and buyer.
- The terms of delivery;
- Quantity of goods;
- The price for each position and the total value of the invoice;
- The net and gross weight for each position;
- Any information on marking;
- Country of origin;
- Type of packaging.

Quite often the Russian customs need the invoice to be drafted in both Russian and Finnish/English versions.²⁸

4. A packing list.

Packing list must have the following information:

²⁸ Suomalais-Venäläinen kauppakamariyhdistys ry, Venäjän liiketoiminnan perusopas. 2002. p.162

- The net and gross weight for each position;
 - Quantity of the goods and the type of packaging;
 - Any information on marking;
 - Invoice number;
 - If applicable, special information on packaging length, width, volume)²⁹
5. Certificates of conformity, sanitary-epidemiological certificates etc.

Every exporter should bear in mind that due to the sudden unexpected changes in the customs legislation (e.g. new decree coming into force etc.), some extra documents might be required for the customs clearance purposes.

5.2. Key problems regarding the customs procedures in the RF

“The business community has consistently perceived the Russian customs service as one of the major obstacles to trade facilitation. Long delivery time, compared with other countries, was thought to be caused by most goods and related documents being examined individually by customs officials. Even minor errors or spelling mistakes could stop the whole procedure. For this reason, some 10–15 percent of all shipments were estimated to be delayed by two weeks. Delays and additional costs for imports were estimated to add 12 percent to the total cost of imported products. Many companies employed a full-time person to deal with customs procedures to reduce the risk of delays (OECD 2005, p. 63),” as it was cited in the chapter “The Challenge of Combating Corruption in Customs Administrations”³⁰ from the book “The many faces of corruption”.

²⁹ Suomalais-Venäläinen kauppakamariyhdistys ry, Venäjän liiketoiminnan perusopas. 2002. p.162

³⁰ Ferreira C., Engelschalk M. and Mayville W.: The Challenge of Combating Corruption in Customs Administrations, 2007 Many faces of corruption. Tracking Vulnerabilities at the Sector Level. Edited by J. Edgardo Campos, Sanjay Pradhan.
http://www.usaid.gov/our_work/democracy_and_governance/technical_areas/anticorruption_han_dbook/annexes/subannexes/Customs/Customs4-2007.pdf. Retrieved 06.10.2009

The Russian customs has gained the image of the problematic customs due to several reasons.

First of all, the current Customs Code has many loopholes. Alongside with that the customs officials use around 10.000 by-laws and other legal acts as legal sources. Thus, the whole legislative system on the customs sphere becomes very complicated and heavy due to the low response of the standard setting.

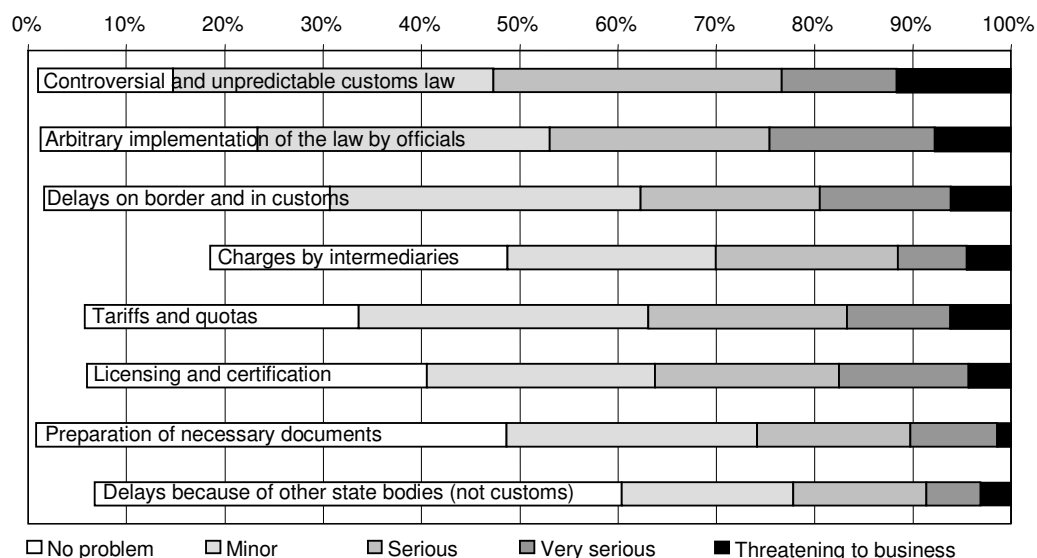
Moreover, there are no standardized criteria that can be used as a primary source to analyze actions of the customs officials, whether these actions were legitimate or not.

The other problematic issue is that the systematization and publication of the precedents on the customs disputes has not been made on the regular basis causing information vacuum.

According to the research conducted by Ksenia Yudaeva and Konstantin Kozlov from the Center for Economic and Financial Research in Moscow and published in the article “Russian customs: a barrier to foreign trade, investments and entry?”, in year 2004, more than half of the companies that took part in the questionnaire (total amount of 510 Russian firms in seven central and north-western regions took part in the questionnaire. 194 were importers, 115 were exporters, and 201 were engaged in both import and export, with an average size of 350 employees and a median of 50) on the Russian customs, “ranked controversial and unpredictably changing legislation as a serious or very serious problem... The problem of arbitrary interpretation and implementation of the law by customs officials was ranked a close second”.³¹

³¹ Yudaeva K., Kozlov K.: Russian customs: a barrier to foreign trade, investments and entry?. 2004 www.worldbank.org/html/prddr/.../Russian%20customs.doc Retrieved 12.08.2009

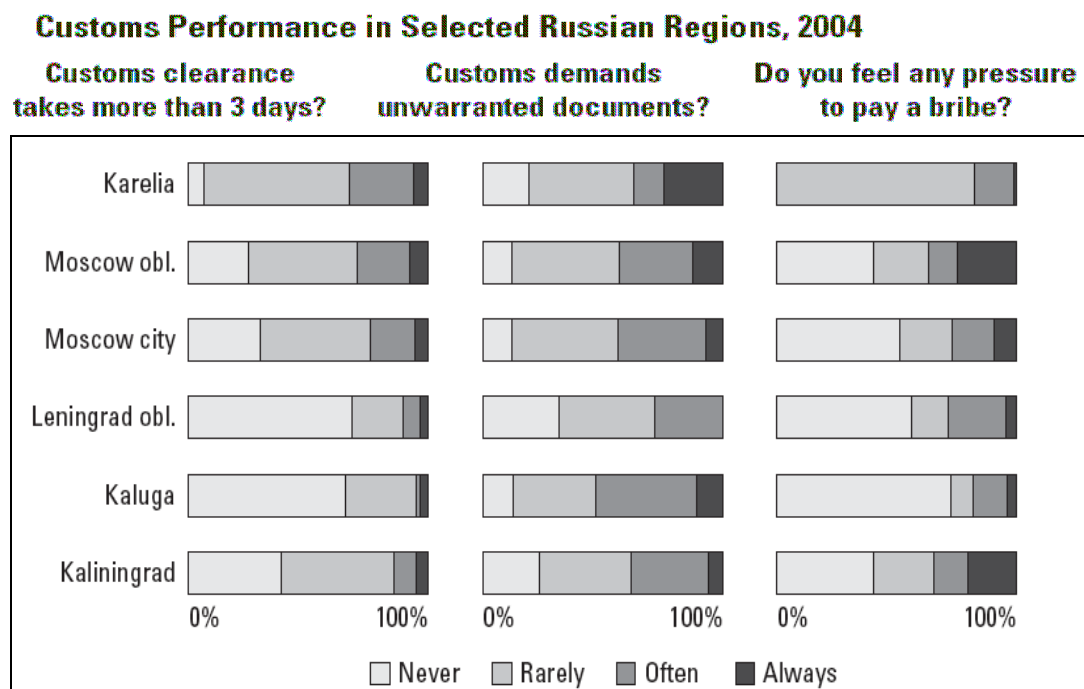
Figure 4. Key problems regarding the customs procedures in the RF



Source: K.Yudaeva, K.Kozlov, *Russian customs: a barrier to foreign trade, investments and entry?*, 2004 www.worldbank.org/html/prddr/.../Russian%20customs.doc

According to the same research, the most corrupted customs seemed to be in Moscow region and Kaliningrad.

Figure 5. Customs Performance in Selected Russian Regions, 2004



Source: Ferreira C., Engelschalk M. and Mayville W, *The Challenge of Combating Corruption in Customs Administrations*, 2007. *Many faces of corruption. Tracking Vulnerabilities at the Sector Level*. Edited by J. Edgardo Campos, Sanjay Pradhan.

http://www.usaid.gov/our_work/democracy_and_governance/technical_areas/anticorruption_handbook/annexes/subannexes/Customs/Customs4-2007.pdf Retrieved 06.10.2009

The corruption problem can be explained by the high vulnerability of the customs administrations to start corruption practices. The customs has its monopoly rights over the flow of goods, and in case any mistake has been detected in the documents, can “ban” the customs clearance procedures.

The other acute problem is that the customs officials make adjustments in the final customs value by increasing it. Thus, the exporter must pay the high customs duties and taxes for that reason. The foreign trade parties notice that in 2009 around 40% of the shipments have undergone through the procedure of the customs value adjustment. As a result the consignees need to take legal actions and go the court in order to file a

protest.³²

³² Federal Customs Service has increased collection of fees by 50,3 mlrd. Roubles/ ФТС
увеличила сбор пошлин на 50,3 млрд. рублей
<http://www.rosbalt.ru/2009/10/05/677543.html> Retrieved 07.10.2009

6. Customs broker as a mediator

The customs broker's service is quite often used in order to proceed with the customs clearance process. It is highly recommended to use the professional help since there is a huge amount of the legislative sources excluding the Customs Code, and thus, it doesn't seem to be that easy to handle all the loads of information on one's own. Moreover, professional help is useful since quite often customs officials interpret the laws according to their views etc.

According to the Customs Code of the RF, article 139, a customs broker (agent) is defined as a Russian juridical person included in the Register of Customs Brokers (Proxies). A customs broker (agent) acts as an agent for a customs applicant or for another interested person performing a customs operation pursuant to the terms and conditions set forth by this Customs Code. A customs broker (agent) has the right to confine the sphere of its activities to customs operations with specific kinds of merchandise as per the Nomenclature of Goods subject to Foreign Trade, or to customs operations with the goods and commodities conveyed across the customs border by specific means of transport, or to individual customs operations, or to the customs operations limited by the framework of a region covered by one (several) customs office (customs offices). The relations between a customs broker (agent), the customs applicants and other interested persons are established on a contractual basis. A customs broker (agent) is not permitted to refuse to conclude a contract for a service or an operation if it has requisite facilities for providing such service or for carrying out such operation³³.

Customs brokerage services serve different aspects of business. Customs broker normally plays a role of a mediator between the company, the customs, the consignor

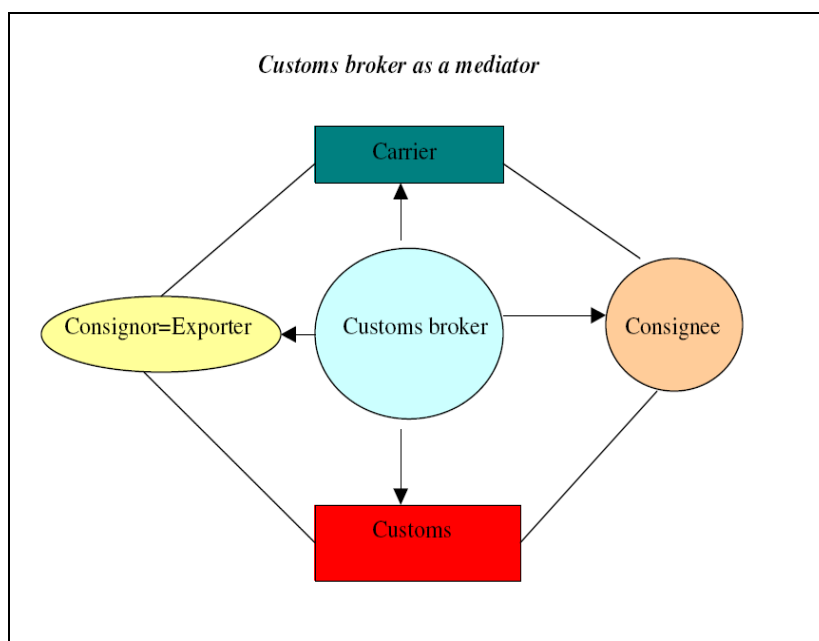
³³ The Customs Code of the Russian Federation, adopted by the State Duma of the Russian Federation on the Twenty-Fifth Day of April of the Year 2003

http://www.customs.ru/tk_en/PART_II_CUSTOMS_PROCEDURES.htm#Chapter_15_CUSTO
[MS](#). Retrieved 06.09.2009

and respectively consignee. The effectiveness of a company can be explained by its effective work between business and the customs.

According to the above-mentioned article “Russian customs: a barrier to foreign trade, investments and entry?”, “customs intermediaries are routinely employed by firms to speed up customs clearance. Small firms explain that they rely on intermediaries because they lack the needed qualifications themselves. Large firms say that using intermediaries is “more convenient”, as the latter have the necessary licenses and certificates, which would otherwise be difficult or costly to obtain. Thus, the system of licenses and certificates do not serve as a filter, i.e. to block the import of low-quality goods, and serving instead mainly as a source of corruption”³⁴.

Figure 6. Customs broker as a mediator



Source: compiled by the author

³⁴ Yudaeva K., Kozlov K.: Russian customs: a barrier to foreign trade, investments and entry?. 2004 www.worldbank.org/html/prddr/.../Russian%20customs.doc Retrieved 12.08.2009

Customs brokerage services are multisided and include:

1. Consulting services – strategic analysis and drafting of the contracts, legal support.

2. Brokerage services:

- Analysis of the HS codes, customs regimes, customs clearance of cargoes, customs administration.

Before shipping the goods, the case company quite often gets a consultation from the customs broker on the new raw material, for example. The customs broker checks the HS code and informs if any other special certificates are needed.

Normally, it is recommended to check the correctness of the export documentation with the customs broker to eliminate possible mistakes.

- Providing the customs clearance

Normally the driver handles all the documentation to the broker and waits for the documents to be processed and a permission to unload the truck. When the customs clearance is done, the driver receives stamped TIR carnet and CMR.

- Representation of the client in the Customs of RF

In case any arguments arise, the customs broker should be always ready to defend the company's interests.

- Calculation and optimization of the customs duties and taxes

The customs broker can always analyze the duties to be paid and thus recommend which HS code to use in the invoices etc.

3. Services related to the customs – helping in applying for different certificates, licenses, permissions.

Currently around 500 organizations are licensed to work as customs broker/representative of a customs broker. Though the total amount of the custom brokers is constantly changing, since some brokers have their licenses on the edge of

expiring, whereas others are planning to join the market.

The exporter should be aware, that the brokerage company must have:

- The certificate of Customer Broker registration. **Appendix 4**
- License on rendering services of the Customs Broker. **Appendix 5**

Thus, these documents are to be checked.

Next step to make is to check all the constituent documents, the history of the company. It is of high importance to check the founding members of the company, as well as managing director.

According to the latest decree of the Federal Customs Service, each custom applicant must have a special certificate, stating that the customs applicant is entitled to render brokerage service and proving 1, 2 qualification category.

The broker company should be chosen depending on the size of the exporter-company. If the company is relatively small, it is recommended to choose the smaller brokerage company.

7. Conclusions and recommendations

Having analyzed the main points of the risks connected with the RF and technical obstacles when crossing the border, applying for the certificates of conformity, one can see that the whole export process takes time and predetermines some problems that may arise during the border crossing and customs clearance.

There have been made different attempts to reduce the paper work (project on EU-Russian information advanced exchange, reorganization of the customs points in order to improve infrastructure) and ease the process of border crossing, though these positive initiatives quite often may have the negative affect in the near future.

Thus, more efficient negotiations at different levels are needed.

As far as the customs legislation of the RF is concerned, it needs considerable improvement, since at the moment it is contradictory and heavy. Moreover, the anti-corruption activities should become more effective (surely the Federal Customs Service – ФТС - introduces different initiatives and tries to make them work but the result doesn't improve), at the moment the overall level of corruption at the customs stays at the high level. Most probably the reason lies in the miscommunication between the Federal Customs Service and businesses that are connected at their work with the customs (e.g. customs brokerage companies, transportation companies etc.).

The process of certification is time-consuming and requires a lot of paperwork, thus it is more convenient to get a professional help, namely a customs broker or a consultant in the sphere of certification in order to solve the difficulties in a constructive way. Thus, according to many companies dealing with export operations to the RF, it is quite difficult to complete any international transaction without the use of a competent broker.

As a result of this Final Thesis, the core guidelines have been compiled on the risks and technical obstacles when exporting to the RF. Surely, being well informed and aware of these aspects, makes the company easier overcome possible problems.

However, the author makes no representation that the technical obstacles will be abolished in the near future, or will be abolished as such. Thus, the exporter is recommended to use possible preventive methods, such as contracts, insurances, and use the professional brokerage help to be a company's interests' representative in the customs.

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Appendices

Appendix 1

СИСТЕМА СЕРТИФИКАЦИИ ГОСТ Р ГОСТАНДАРТ РОССИИ	
СЕРТИФИКАТ СООТВЕТСТВИЯ	
Validity period	<div>№ РОСС BR. CH 01. B</div> <div>Срок действия с 07.10.09 по 08.10.09</div>
	<div>Организация сертификации РОСС CH 0001-14.0801</div> <div>SGS INTERNATIONAL CERTIFICATION SERVICES S.A. (СХС ИНТЕРНЭШНЛ СЕРТИФИКЭШН СЕРВИСЕС С.А.)</div>
Product description	<div>ПРОДУКТ</div> <div>ОКП код 11.51.01</div>
Applicable GOST R standards	<div>СООТВЕТСТВИЕ ТРЕБОВАНИЯМ НОРМАТИВНЫХ ДОКУМЕНТОВ</div> <div>ОТВЕТСВИЕ Т.С. на 1 (или более) стандартов, стандартов и/или технических условий: ГОСТ 30366.00-01</div> <div>ОКП код 11.51.01</div>
Manufacturer	<div>ИЗГОТОВИТЕЛЬ</div> <div>СЕРТИФИКАТ ВЛАДИ</div> <div>ПОДПИСАНИЕ</div>
Certificate's justification: test protocols, audit reports, other certificates	<div>ДОПОЛНИТЕЛЬНАЯ ИНФОРМАЦИЯ</div> <div>ПОДПИСЬ</div>
	<div>Подпись эксперта</div> <div>Подпись</div>

Source: <http://www.gost.sgs.com/sgs-mandatory-coc-with-explanations-en-09.pdf>

Retrieved 08.10.2009

Appendix 2

[illegible]

Source: http://www.gost.sgs.com/voluntary_coc_with_explanations.pdf

Retrieved 08.10.2009

Appendix 3

ФЕДЕРАЛЬНАЯ СЛУЖБА ПО НАДЗОРУ
В СФЕРЕ ЗАЩИТЫ ПРАВ ПОТРЕБИТЕЛЕЙ И БЛАГОПОЛУЧИЯ ЧЕЛОВЕКА
Территориальное управление Федеральной службы по надзору в сфере защиты прав
потребителей и благополучия человека по городу Москве

(наименование территориального органа)

САНИТАРНО-ЭПИДЕМИОЛОГИЧЕСКОЕ ЗАКЛЮЧЕНИЕ
№ 77.01.03.230.П.000000.09.07 ОТ 22.10.07

Настоящим санитарно-эпидемиологическим заключением удостоверяется, что продукция:
образец бланка санитарно-эпидемиологического заключения

изготовленная в соответствии

СООТВЕТСТВУЕТ ~~(НЕ СООТВЕТСТВУЕТ)~~ санитарным правилам
(не нужно зачеркнуть, указать полное наименование государственных санитарно-эпидемиологических
правил и нормативов):

Организация-изготовитель
Компания "СертКом" info@certcom.ru

Получатель санитарно-эпидемиологического заключения
Компания "СертКом" info@certcom.ru

Основанием для признания продукции, соответствующей (не соответствующей)
санитарным правилам, являются (перечислить рассмотренные протоколы исследований, наименование
учреждения, проводившего исследования, другие рассмотренные документы):

№0000000

Source: Sanitary-epidemiological certificate from <http://certcom.ru/wiki-gig.html> Retrieved 14.08.2009

Source: *The right customs broker/Правильный таможенный брокер*,
http://www.tamobroker.ru/pravil_vybor.html Retrieved 14.08.2009

Appendix 5



Source: The right customs broker/Правильный таможенный брокер
http://www.tamobroker.ru/pravil_vybor.html Retrieved 14.08.2009